



Early Journal Content on JSTOR, Free to Anyone in the World

This article is one of nearly 500,000 scholarly works digitized and made freely available to everyone in the world by JSTOR.

Known as the Early Journal Content, this set of works include research articles, news, letters, and other writings published in more than 200 of the oldest leading academic journals. The works date from the mid-seventeenth to the early twentieth centuries.

We encourage people to read and share the Early Journal Content openly and to tell others that this resource exists. People may post this content online or redistribute in any way for non-commercial purposes.

Read more about Early Journal Content at <http://about.jstor.org/participate-jstor/individuals/early-journal-content>.

JSTOR is a digital library of academic journals, books, and primary source objects. JSTOR helps people discover, use, and build upon a wide range of content through a powerful research and teaching platform, and preserves this content for future generations. JSTOR is part of ITHAKA, a not-for-profit organization that also includes Ithaka S+R and Portico. For more information about JSTOR, please contact support@jstor.org.

The paper pound of 1797-1821. A reprint of the bulletin report, with an introduction by Edwin Cannan. (London: King. 1919. Pp. xlix, 71. 4s.)

A report on the retail prices of nitrate of soda and acid phosphate as of May 1, 1919. (Washington: Dept. Agri. 1919. Pp. 15.)

Standards of living; a compilation of budgetary studies. (Washington: Bureau of Applied Economics. 1919. Pp. 49. \$1.)

Statement of production price movements and currency expansion in certain countries. (London: Wyman. 1919.)

Workingmen's standard of living in Philadelphia. A report by the Bureau of Municipal Research of Philadelphia. (New York: Macmillan. 1919. Pp. x, 125.)

Public Finance, Taxation, and Tariff

NEW BOOKS

BENDIXEN, F. *Kriegsanleihen und Finanznot.* (Jena: Fischer. 1919. Pp. 32. 1.50 M.)

BOGART, E. L. *Direct and indirect costs of the great world war.* Carnegie Endowment for International Peace. Preliminary economic studies of the war, no. 24. (New York: Oxford Univ. Press. 1919. Pp. vi, 334. \$1.)

BOGART, E. L. *War costs and their financing.* (New York: Appleton. 1920. \$3.)

COOKE, M. L. *Our cities awake.* (New York: Doubleday, Page. 1918. Pp. xxi, 351. \$2.50.)

Written by the former Director of Public Works of Philadelphia, 1912-1916, the volume throws light on the internal difficulties in the handling of municipal economy and administration. Particularly to be noted is the description of the relation of the city to public utilities and marketing.

GILBERT, A. B. *American cities. Their methods of business.* (New York: Macmillan. 1918. Pp. 240. \$1.50.)

The twelve chapters of the book cover the following topics: The growing interest in City promotion, External costs, The proper object for city promotion, Cost of materials, Labor costs, The land factor, Capital, The case for public ownership of utilities, The government of the city, The manager plan of city government, The industrial survey, and The force of circumstances.

GOOD, W. C. *Production and taxation in Canada from the farmer's standpoint.* (Toronto: Dent. 1919. Pp. vi, 133. \$1.)

GRANDJEAN, M.-G. *Traité théorique et pratique des obligations et taxes de pavages et trottoirs. Anciens usages, législation, doctrine jurisprudence actuelle en France et spécialement à Paris.* (Paris: Rousseau. 1919. Pp. 390. 15 fr.)

HIGGS, H. *A primer of national finance.* (London: Methuen. 1919. Pp. vii, 168. 5s.)

HOBSON, J. A. *Taxation in the new state.* (London: Methuen. 1919. 6s.)

JAFFÉ, E. *Die Finanz- und Steueraufgaben im neuen Deutschland.* (Leipzig: Duncker & Humblot. 1919. Pp. 36.)

JAVAL, H. *Graphiques comparés des rentes françaises de 1798 à 1918. Etablis dans le rapport des cours et des rendements différents.* (Paris: Alcan. 1919. 2.50 fr.)

Three curve diagrams in colors showing the maximum and minimum prices of French *rentes* during the period 1798-1918. Each year in the graph is subdivided into two-month periods. Scales show the net return of investment.

LILL, T. R. *National debt of Mexico. History and present status.* (New York: Searle, Nicholson, Oakey & Lill. 1919. Pp. 115.)

LUTZ, H. L. *The classification of property for taxation.* (Columbus: Ohio Taxpayers League. 1919. Pp. 64.)

A concise summary of the defects of the property tax and the advantages of classification. The experience of different states is summarized.

MAXEY, C. C. *County administration. A study based upon a survey of county government in the state of Delaware.* (New York: Macmillan. 1919. Pp. xiii, 199. \$2.50.)

In the introduction by Dr. Charles A. Beard, Director of the Bureau of Municipal Research and Training School for Public Service, it is announced that this is the first of a series of handbooks on the best method of administration, based upon the researches and surveys which have been made by the Bureau of Municipal Research during the past twelve years. These studies will be mainly descriptive, but will also contain constructive proposals. Chapter 3 deals with Financial Freedom; chapter 4 with Business Problems, as purchasing of supplies and office efficiency, and chapter 5, with Almshouses, Jails, and Workhouses. In the bibliographical list of references there are sections on accounting and taxation, as applied to the county unit. The volume has a special merit in that it is the product of a field study, thus supplementing studies which rely largely upon documentary material.

MOHUN, B., editor. *The income tax law, the war-profits and excess-profits tax law, the estate tax law, the capital-stock tax law, and general and administrative provisions relating thereto, as contained in the Revenue act of 1918, approved February 24, 1919.* (Washington: Author. 1919. Pp. xii, 126. \$1.)

NORMAND, G. *La mort des octrois.* (Paris: Perrin. 1919. 5 fr.)

RIGHTOR, C. E. *City manager of Dayton. Four years of commission-manager government, 1914-1917; and comparisons with four pre-*

Ceding years under the mayor-council plan, 1910-1913. (New York: Macmillan. 1919. Pp. x, 271. \$2.50.)

Contains chapters on How Dayton got good government; Municipal housekeeping; Finance; and Purchasing for a city.

TAUSSIG, F. W. *Free trade, the tariff and reciprocity.* (New York: Macmillan. 1920.)

VALLÉE, C. *Un budget de vingt milliards; comment l'équilibrer?* (Paris: Rivière. 1919. 4 fr.)

WEBER, G. A. *Organized efforts for the improvement of methods of administration in the United States.* (New York: Appleton. 1919. Pp. xv, 391. \$2.75.)

Of value to the student as an aid to locating "source" material. The author gives an account of official and unofficial agencies for research in the field of governmental activities. Part III describes the several state legislative reference and bill-drafting agencies.

Assessed valuation, per cent of true value, tax levies, and tax rates for Wisconsin cities, 1919. Municipal reference bulletin no. 7. (Madison: University Extension Division. 1919. Pp. 15.)

Assessors' manual, including assessment laws with questions and answers relating thereto. (Milwaukee: Minnesota Tax Commission. 1919.)

Federal tax manual, illustrative and analytical instructions for preparing federal income and profits tax returns of individuals, partnerships, fiduciaries and corporations, adapted to the use of educational institutions, accountants, auditors, bookkeepers, and business and professional men and women. Typewritten. (Washington: Federal Tax Pub. Co. 1919.)

Federal stamp taxes on original issues of stocks and bonds and transfers of stocks. (New York: Guaranty Trust Co. 1919. Pp. 35.)

Income tax. Second instalment of minutes of evidence of the Royal Commission on the Income Tax, with appendices. Third instalment, ditto. (London: Wyman. 1919. 2s. 3d.)

Income tax, weights and measures, stamp duties. Coinage, British, colonial, and foreign. (London: National Bank of South Africa. 1918. Pp. 325.)

Les instruments modernes de la politique étrangère. Les emprunts d'état. (Paris: Roustan. 1919. Pp. 410.)

Report of the special joint taxation committee of the eighty-third Ohio general assembly. (Columbus. 1919. Pp. 165.)

Taxpayer's guide. (New York: Equitable Trust Co. 1920. Pp. 66.)

The solvency of the Allies. Great Britain, France, Belgium, Italy. (New York: Guaranty Trust Co. 1920. Pp. 38.)